# 2006

## GROVE CITY
### INDIVIDUAL INCOME TAX RETURN
P.O. Box 6600 Cleveland, Ohio 44101-2004

**FORM 37**

CONTACT US:
CLEVELAND LOCAL: (440) 526-0900
COLUMBUS LOCAL: (614) 538-0512
YOUNGSTOWN LOCAL: (330) 743-3400
TDD: (440) 526-5332
TOLL FREE: (800) 860-7482
OBTAIN FORMS AT WWW.RITAOHIO.COM

☐ IF THIS IS AN AMENDED RETURN, CHECK THIS BOX AND INDICATE TAX YEAR TO BE AMENDED

TAX YEAR

Social Security Number

Spouse's Social Security Number

INDICATE YOUR FILING STATUS BELOW:
Single ☐ 3    Joint ☐ 2  1

IF YOU HAVE OVERPAID, INDICATE YOUR CHOICE:
Refund ☐ 3    Credit ☐ 2  1

First Name    M.I.    Last Name

Spouse's First Name    M.I.    Last Name

Address Number    Street Name    Apt. #

City    State    Zip Code

Daytime Phone Number    Evening Phone Number

☐ **IF YOU MOVED SINCE JANUARY 1, 2006, CHECK THIS BOX AND INDICATE YOUR CHANGE OF ADDRESS BELOW**

## DATE OF MOVE
Month    Day    Year

## CURRENT ADDRESS
Address Number    Street Name    Apt. #

City    State    Zip Code

## PRIOR ADDRESS
Address Number    Street Name    Apt. #

City    State    Zip Code

## SECTION A

List all W-2 wages earned in 2006 and the amount of Local/City Tax withheld by your Employer(s). Indicate in Column 4 the municipality in which you or your spouse worked even if it is different than what is shown on your W-2 form.

| | COLUMN 1 WAGES LIST EACH W-2 SEPARATELY | COLUMN 2 LOCAL/CITY TAX WITHHELD FOR WORKPLACE MUNICIPALITY | COLUMN 3 LOCAL/CITY TAX WITHHELD FOR RESIDENT MUNICIPALITY | COLUMN 4 MUNICIPALITY WHERE WAGES WERE EARNED | COLUMN 5 MUNICIPALITY WHERE YOU LIVED WHEN WAGES WERE EARNED | COLUMN 6 DATES WAGES WERE EARNED FROM DATE MM DD | THRU DATE MM DD |
|---|---|---|---|---|---|---|---|
| ATTACH CHECK OR MONEY ORDER HERE | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |
| | .00 | .00 | .00 | | | | |

Total wages above from rows 1-6 and enter result in Section B, Line 1a.

Total workplace withholding above from rows 1-6, and enter result in Section B, Line 4a.

Total resident city withholding above from rows 1-6, and enter result in Section B, Line 7a.

SIGNATURE    DATE

PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)    DATE

SPOUSE'S SIGNATURE    DATE

ADDRESS    ID NUMBER

**THE ABOVE SIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2006**

# Section B

1. a. Total W-2 Wages (From Section A, Column 1) ....................................................... 1a._____

    b. Total Schedule J Income (From Line 31)....(Cannot be less than zero)............... 1b._____

2. Total of all Taxable Income (Add lines 1a and 1b) ................................................ 2. _____

3. Multiply Line 2 by Tax Rate of residence municipality ....................................................................... 3. _____

4. a. Tax withheld for all cities other than your residence municipality ....................... 4a._____

    b. Direct Payments (From Schedule K, line 35) ......................................................... 4b._____

5. a. Add lines 4a and 4b ............................................................................................... 5a._____

    b. Complete Worksheet 2 – enter total on line 5b
      Credit Limit for your residence municipality...................(SEE INSTRUCTIONS) 5b._____

    c. Enter the amount From Line 5a or 5b whichever is less ..................................... 5c._____

6. Multiply Line 5c by Tax Credit of residence municipality ......................................... 6. _____

7. a. Tax withheld for your residence municipality ................. (SEE INSTRUCTIONS) 7a._____

    b. Tax paid by your Partnership/S Corporation to any RITA MUNICIPALITY ......... 7b._____

8. Total credits allowable. (Add Lines 6, 7a and 7b) ............................................................................. 8. _____

9. Subtract Line 8 from Line 3 ....................................................................................... 9. _____

10. Tax on non withheld wages (from Schedule K, Line 32))                     10._____

**Skip Lines 10 & 11 unless Schedule K was used**

11. Tax on Schedule J Income (from Schedule K, Line 36)                11. _____

12. TOTAL TAX DUE RITA (Add lines 9, 10, and 11. Cannot be less than zero.) ............................... TOTAL DUE ▶12._____

13. 2006 Estimated Tax payments made to RITA ........................................................... 13._____

14. Credit carried forward from 2005 ............................................................................. 14._____

15. TOTAL CREDITS (add Lines 13 and 14) .......................................................................................... 15._____

16. If line 15 is LESS than Line 12, enter the difference, which is the 2006 balance due             BALANCE DUE ▶ 16._____
    If you owe less than $1.00 (For Ashville and Twinsburg $5.00; Macedonia $2.00), you
    do not have to pay this amount

17. If Line 15 is GREATER than Line 12, enter the OVERPAYMENT (may not be split between credit & refund) ............................. 17._____

18. Amount to be CREDITED      18. _____

19. Amount to be REFUNDED      19. _____

20a. Enter 2007 Estimated Tax in Full (see instructions)      ESTIMATE ▶      20a._____

**NOTE: If LINE 20a IS LEFT BLANK, RITA WILL CALCULATE AN ESTIMATE FOR YOU.**

20b. Enter full estimate (line 20a) or first quarter 2007 estimate (1/4 of Line 20a)      20b._____

21. Subtract line 18 from Line 20b ................................................................................ 21._____

22. TOTAL DUE by April 15, 2007      Add Lines 16 and 21 ................................ 22._____

Pay in full - Make check or money order payable to R.I.T.A. and mail to the following address -

R.I.T.A.
P.O. Box 6600
Cleveland, Ohio 44101-2004

ATTACH LOCAL/CITY COPY OF W-2 FORMS HERE

COPIES OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

| SCHEDULE J | SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned) | | | | | |
|---|---|---|---|---|---|---|
| Print the name of each municipality where a profit/(loss) was earned in the appropriate box(es) ▶ | COLUMN 1 RESIDENCE MUNICIPALITY | COLUMN 2 NONTAXING MUNICIPALITY | COLUMN 3 RITA MUNICIPALITY OF | COLUMN 4 RITA MUNICIPALITY OF | COLUMN 5 TAXED BY A NON-RITA MUNICIPALITY | COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5 |
| | 11 | 12 | 13 | 14 | 15 | |
| From Federal 23. SCHEDULE C Attached | 21 | 22 | 23 | 24 | 25 | |
| From Federal 24. SCHEDULE E Attached | 31 | 32 | 33 | 34 | 35 | |
| All Other Taxable Income 25. (or loss). Attach Schedule(s) | 41 | 42 | 43 | 44 | 45 | |
| TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25) | | | | | | |
| LESS LOSS CARRY 27. FORWARD | 51 ( ) | 52 ( ) | 53 ( ) | 54 ( ) | 55 ( ) | |
| WORKPLACE INCOME 28. (Line 26 minus Line 27) | 61 | 62 | | | | |
| WORKPLACE INCOME 29. (Line 26 minus Line 27) | | | 63 | 64 | 65 | |
| MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.) | | | | | Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero. | |

TOTAL of Column 6, place the total in Section B, Line 1b.  **31.** _____

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

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| SCHEDULE K | See instructions on page 10. If additional space is needed, use separate sheet. |
|---|---|

32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

| Wages | Municipality | Tax Rate (see instructions) | Tax due |
|---|---|---|---|
| | | | |
| | | | |

Copy total tax due onto Line 32 and in Section B, Line 10.

32. _____

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

| Wages | Municipality | Tax Rate (see instructions) | Tax due |
|---|---|---|---|
| | | | |
| | | | |

Copy total tax due onto Line 33

33. _____

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29, COLUMNS 3, 4, AND 5. Complete Lines below.

| Workplace Income (Line 29, Columns 3, 4, & 5) | Municipality | Tax Rate (see instructions) | Tax due |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

Copy total tax due onto Line 34

34. _____

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section B, Line 4b.

35. _____

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section B, Line 11.
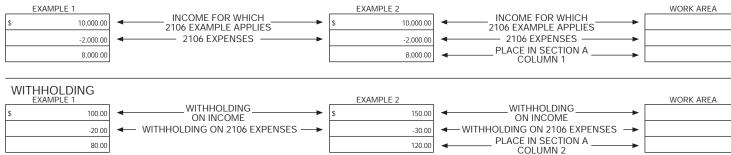
36. _____

# Worksheet 1:    2106 BUSINESS EXPENSE WORKSHEET

## 1) Wages

- Examples 1 and 2:  You are an outside salesman whose W-2 or 1099 gross wage is $10,000.00. You also have $2,000.00 of non-reimbursed business expenses as reported on Federal Form 2106 or similar schedule. You must attach a copy of the 2106 or similar schedules to the tax return, or your non-reimbursed business expense will be denied.

## 2) Withholding

- Example 1: (If you worked in a municipality taxing 1%): As an outside salesman you had $100.00 withheld for municipal income tax from your wage of $10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal tax withheld by 1% of the $2,000.00 in expenses being claimed.

- Example 2: (If you worked in a municipality taxing 1 1/2%): You had $150.00 withheld for municipal income tax from your wage of $10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal income tax withheld by 1 1/2% of the $2,000.00 in expenses being claimed.

- If you worked in a RITA MUNICIPALITY and the withholding was paid to RITA, see TAX REFUNDS on Page 7 in order to obtain refund.

### WAGE

| EXAMPLE 1 | | EXAMPLE 2 | | WORK AREA |
|---|---|---|---|---|
| $        10,000.00 | ← INCOME FOR WHICH 2106 EXAMPLE APPLIES → | $        10,000.00 | ← INCOME FOR WHICH 2106 EXAMPLE APPLIES → | |
| -2,000.00 | ← 2106 EXPENSES → | -2,000.00 | ← 2106 EXPENSES → | |
| 8,000.00 | | 8,000.00 | ← PLACE IN SECTION A COLUMN 1 → | |

### WITHHOLDING

| EXAMPLE 1 | | EXAMPLE 2 | | WORK AREA |
|---|---|---|---|---|
| $        100.00 | ← WITHHOLDING ON INCOME → | $        150.00 | ← WITHHOLDING ON INCOME → | |
| -20.00 | ← WITHHOLDING ON 2106 EXPENSES → | -30.00 | ← WITHHOLDING ON 2106 EXPENSES → | |
| 80.00 | | 120.00 | ← PLACE IN SECTION A COLUMN 2 → | |

# Worksheet 2:    CREDIT LIMIT COMPUTATION (LINE 5B)

- List each income earned outside your residence municipality from Section A, Column 1 and Schedule J, Line 29 on a separate line.
- Multiply each income by the CREDIT LIMIT of your residence municipality (from Tax Table, page 12). Place the product in COLUMN A.
- List the amount of workplace tax actually withheld by your employer or paid by you for each wage in COLUMN B.
- Compare each amount in COLUMN A to its corresponding amount in COLUMN B. Place the lower of the two in COLUMN C. This is the maximum amount of workplace tax for which your residence municipality will give you credit.
- Place the total from COLUMN C onto LINE 5b, Section B on Form 37.

For these examples, the taxpayer resides in a municipality that has a credit limit of .015.

| Example | Wages | | Credit Limit | | A | B WORKPLACE TAX WITHHELD/PAID | C LOWER OF COLUMN A OR B |
|---|---|---|---|---|---|---|---|
| Example a - Wages earned in a non-taxing municipality | $10,000.00 | x | .015 | = | $150.00 | $0 | $   0.00 |
| Example b - Wages earned in a .01 workplace municipality | $10,000.00 | x | .015 | = | $150.00 | $100.00 | $100.00 |
| Example c - Wages earned in a .02 workplace municipality | $10,000.00 | x | .015 | = | $150.00 | $200.00 | $150.00 |
| | | | | | | TOTAL | $250.00 |

NOTE: If you worked in more than one municipality and your employer withheld tax for each of the municipalities, list each as a separate W-2.

$_____  x  _____  =  $_____  $_____  $_____
_____  x  _____  =  _____  _____  _____
_____  x  _____  =  _____  _____  _____

NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5(b) cannot exceed the net effect of the offset times the credit limit of your residence municipality.

Total  _____

Enter total into Line 5b, Section B on Form 37

# Worksheet 3:    ESTIMATED TAX COMPUTATION

Either use Line 12 from Section B, Form 37 as your estimate for 2007 or complete the following worksheet.
IF YOU ARE NOT A RESIDENT OF A RITA MUNICIPALITY, SKIP TO LINE 9.
TAX RATES, CREDITS, AND CREDIT LIMITS CAN BE FOUND IN THE TAX TABLE, PAGE 12.

1. Estimate your total taxable income for 2007 (Pro-rate if part year resident) ................... 1. _____

2. Multiply Line 1 by Residence municipality TAX RATE and enter result on Line 2 ................... 2. _____

3. Tax expected to be withheld or paid to other than your residence municipality ................... 3. _____

4. Multiply each separate income earned outside your residence municipality in another taxing area by the CREDIT LIMIT of your residence municipality - Enter Total ................... 4. _____

5. Multiply Line 3 or 4, whichever is less, by the TAX CREDIT of your residence municipality ................... 5. _____

6. Tax expected to be withheld for residence municipality ................... 6. _____

7. Add Lines 5 and 6 ................... 7. _____

8. Subtract Line 7 from Line 2 ................... 8. _____

**NON-WITHHELD SECTION**

9. Enter below income expected to be earned in a RITA MUNICIPALITY other than your residence municipality and not withheld, multiply this figure by the TAX RATE of the municipality where the income is expected to be earned.

   $ _____ x _____. Enter result on Line 9 ................... 9. _____
   Income        Rate

10. Total estimated tax. (Add Lines 8 and 9). Place this amount on Line 10 and in Section B, Line 20a of Form 37 ................... 10. _____